

MARGARET DONNELLAN TODD
COUNTY LIBRARIAN

June 7, 2005

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**REQUEST TO APPROVE TAX RATE RESOLUTION
FISCAL YEAR 2005-06 VOTER-APPROVED LIBRARY SPECIAL TAX
ALL DISTRICTS (3 VOTES)**

IT IS RECOMMENDED THAT YOUR BOARD:

1. Adopt the attached resolution fixing the Fiscal Year 2005-06 tax rate for the County Library voter-approved special tax.
2. Instruct the County Librarian and Auditor-Controller to take all actions necessary to implement the special tax levy for Fiscal Year 2005-06 as approved by the Board.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The approval of the resolution will authorize an adjustment in the amount of the special tax rate for Fiscal Year 2005-06 from \$25.22 to \$25.72 per parcel and will levy the tax consistent with voter approval of the June 3, 1997 ballot measure (Proposition L) authorizing this special tax.

The collection of taxes is necessary to enable the County Library to finance the Fiscal Year 2005-06 supplemental services and facilities, including hours of operation and purchase of books and materials, at the affected libraries. The adjustment in the tax rate for Fiscal Year 2005-06 will partially offset inflationary cost increases to maintain service levels at those libraries.

Implementation of Strategic Plan Goals

Approval of this request is consistent with the County's Strategic Plan in the area of fiscal responsibility to effectively manage financial resources.

FISCAL IMPACT/FINANCING

The Fiscal Year 2005-06 Proposed Budget assumed the collection of \$11,972,000 in voter-approved special taxes and Board approval of the maximum amount of the special tax for Fiscal Year 2005-06. Approval of the recommended adjustment is necessary to maintain current service levels at the affected libraries.


FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Government Code Sections 23027 and 50075 et seq. require that the Board approve the attached resolution in conjunction with the levying of taxes. This resolution will adjust the voter-approved special tax rate for inflation based on changes in the California Consumer Price Index (CCPI) as established by the California State Board of Equalization. This is consistent with the resolution adopted by the Board on March 4, 1997, which provides that the maximum amount of the special tax shall increase annually by 2%, or the percentage change in the consumer price index for the prior fiscal year, whichever is less, although for any fiscal year, the Board may levy the special tax at less than the maximum amount. The CCPI increase as reported by the California State Board of Equalization for Fiscal Year 2005-06 is 3.665%. Therefore, the recommended increase over the prior year's maximum tax rate is for the lower allowable adjustment of 2%.

IMPACT ON CURRENT SERVICES

Collection of these taxes will provide necessary funds to finance continuation of supplemental services in a portion of the County Library service area affected by the voter-approved special tax.

Respectfully submitted,



Margaret Donnellan Todd
County Librarian

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Attachment

c: Chief Administrative Officer
Auditor -Controller
Executive Officer, Board of Supervisors

**RESOLUTION OF THE BOARD OF SUPERVISORS
FIXING THE VOTER-APPROVED SPECIAL TAX
FOR COUNTY LIBRARY SERVICES AND FACILITIES AND LEVYING A TAX
UPON THE TAXABLE PROPERTY FOR FISCAL YEAR 2005-2006**

WHEREAS, on June 3, 1997, the voters approved a special tax to provide funding for County library services and facilities in the Enhanced Service Area as provided in the Resolution and ballot language adopted by the Board of Supervisors on the 4th day of March 1997; and

WHEREAS, Section 2 of said Resolution provides that the authorized maximum amount of the special tax per parcel for the initial fiscal year, July 1, 1997 to June 30, 1998, shall be \$22 per parcel of property; thereafter, the maximum amount of the special tax shall increase each year by 2%, or the percentage change in the California Consumer Price Index (CCPI) for the prior fiscal year, whichever is less, although for any fiscal year, the Board may levy the special tax at less than the maximum amount; and

WHEREAS, on June 8, 2004, the Board of Supervisors adopted a resolution fixing the voter-approved special tax at \$25.22 per parcel for Fiscal Year 2004-2005, consistent with the Resolution adopted by the Board on March 4, 1997; and

WHEREAS, based on a percentage change in the applicable CCPI of 3.665%, as reported by the California State Board of Equalization, the maximum amount of the special tax for Fiscal Year 2005-2006 increased by a factor of 1.02, which represents the lesser amount of 2% or the percentage change in the CCPI for the prior fiscal year;

NOW, THEREFORE, BE IT RESOLVED that pursuant to Section 23027 and Section 50075 *et seq.* of the Government Code of the State of California, the Board of Supervisors of the County of Los Angeles does hereby levy a 2005-2006 voter-approved special tax in the amount of \$25.72 per parcel for library purposes, upon the taxable property of the County within the cities of Cudahy, Culver City, Duarte, El Monte, La Cañada Flintridge, Lakewood, Lomita, Lynwood, Maywood, Santa Clarita and West Hollywood, and within the unincorporated area of the County excluding the unincorporated area within the boundaries of the Altadena Library District and the Palos Verdes Library District, at the rate herein fixed.

The foregoing resolution was on the _____ day of _____, 2005, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

VIOLET VARONA-LUKENS, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

Deputy

APPROVED AS TO FORM:

Raymond G. Fortner, Jr.
County Counsel

By: _____

Deputy

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